

**Fiscal Year 1996
Annual Financial Report
Planning Data Request**

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Consolidated Annual Report - Planning Data
Bureau:

1. Financial Statement Contacts

Primary Financial Statement Contact	
Name:	
Phone Number:	
Fax Number:	
Email Address:	
Mailing Address:	
Street Address (if different):	
Other Bureau Financial Statement Contacts	
Name:	
Phone Number:	
Fax Number:	
Email Address:	
Mailing Address:	
Street Address (if different):	
Comments:	
Name:	
Phone Number:	
Fax Number:	
Email Address:	
Mailing Address:	
Street Address (if different):	
Comments:	

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Bureau:

Financial Statement Contacts, continued

OIG Senior Auditor	
Name:	
Phone Number:	
Fax Number:	
Email Address:	
Mailing Address:	
Street Address (if different):	
OIG Auditor In-Charge	
Name:	
Phone Number:	
Fax Number:	
Email Address:	
Mailing Address:	
Street Address (if different):	

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Bureau:

2. Financial Reporting

Financial Statements			
Check those statements which the bureau plans to present in the Annual Financial Report			
“Entity and Display” Format		or	“94-01” Format
<input type="checkbox"/>	Statement of Financial Position	<input type="checkbox"/>	Statement of Financial Position
<input type="checkbox"/>	Statement of Net Cost	<input type="checkbox"/>	Statement of Operations and Changes in Net Position
<input type="checkbox"/>	Statement of Changes in Net Position	<input type="checkbox"/>	
<input type="checkbox"/>	Statement of Custodial Activity *	<input type="checkbox"/>	Statement of Custodial Activity *
<input type="checkbox"/>	Statement of Budgetary Activity audited / unaudited (circle one)	<input type="checkbox"/>	Statement of Budget to Actual (not recommended)
<input type="checkbox"/>	Statement of Financing audited / unaudited (circle one)	<input type="checkbox"/>	
<input type="checkbox"/>	Cash Flow Statement (only if large working capital fund) *	<input type="checkbox"/>	Cash Flow Statement (only if large working capital fund) *
(* Note: Entity & Display and 94-01 formats for the Custodial Activity and Cash Flow Statements are identical)			
Stewardship Reporting			
Check those stewardship reports which the bureau plans to present			
<input type="checkbox"/>	Stewardship Assets including Heritage Assets, and/or Stewardship Land		
<input type="checkbox"/>	Investments in Research and Development		
<input type="checkbox"/>	Investments in Human Capital		
<input type="checkbox"/>	Investments in Non-Federal Physical Property		
<input type="checkbox"/>	Other:		
<input type="checkbox"/>			
<input type="checkbox"/>			

Consolidated Annual Report - Planning Data
Bureau:

3. Segment Reporting

List the programs, divisions, geographic regions or other categories which the bureau intends to use as the basis for segment reporting:	
a.	
b.	
c.	
Indicate how the bureau intends to display segment data (check one):	
<input type="checkbox"/>	Footnote
<input type="checkbox"/>	Supplemental Data or Schedules (audited)
<input type="checkbox"/>	Supplemental Data or Schedules (unaudited)
<input type="checkbox"/>	Face of Financial Statements
<input type="checkbox"/>	No segment data will be presented Explain:

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Bureau:

4. Eliminations

Intra-Department Eliminations	
Describe the major types of goods or services provided to and/or received from other Department of Interior bureaus:	
Describe the method(s) the bureau intends to use to identify transactions with other Department of Interior Bureaus that need to be considered for elimination (for example, review of OPAC transactions, review of information by vendor, etc.):	
Accounts Receivable and Accounts Payable	
Revenues and Expenses	

Consolidated Annual Report - Planning Data
Bureau:

Eliminations, continued

Intra-Bureau Eliminations		
Does the bureau have significant intra-bureau transactions (i.e. transactions between different components or funds of the reporting entity)?		
	Accounts Receivable and Accounts Payable - balances at 9/30/96	Yes / No
	Revenues and Expenses - incurred at any time through-out the year	Yes / No
If yes, describe the major types of goods or services provided between bureau components:		
If yes, describe the method(s) the bureau intends to use to identify intra-bureau transactions for elimination (for example, review of OPAC transactions, review of information by vendor, etc.):		
Accounts Receivable and Accounts Payable		
Revenues and Expenses		

Consolidated Annual Report - Planning Data

Bureau:

5. Miscellaneous Funds and Commissions

List all miscellaneous funds and commissions which have in the past been excluded from the bureau financial statements.

Indicate the bureau's determination as to whether, according to Entity and Display guidance, each fund should or should not be considered part of the bureau reporting entity.

For those funds which are part of the reporting entity, indicate whether the fund will be included in Fiscal Year 1996 financial reports, and if not, (*) what year the bureau intends to begin reporting this fund, commission or activity.

[illegible]

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Bureau:

6. Implementation of New Accounting Principles

Significant provisions of recently adopted Statements of Federal Financial Accounting Principles (SFFAS) are listed below. For each provision, indicate the expected year of implementation (* or indicate that the provision is not applicable).						
		Expected Implementation				
		FY 95	FY 96	FY 97	FY 98	n/a *
SFFAS # 5: Accounting for Liabilities (effective no later than FY 97)						
	Recognition / disclosure of Environmental Clean Up Liabilities (note: initial attempts to identify and disclose expected in FY 96)					
SFFAS # 6: Accounting for Property Plant and Equipment (effective no later than FY 98)						
	General PP&E (including "grandfather provisions" for estimating beginning balances)					
	Stewardship Land					
	Heritage Assets					
	Deferred Maintenance Disclosures					
	Clean up of hazards created by ongoing operations (e.g. nuclear facilities, certain research facilities)					
SFFAS # 8: Stewardship Reporting (effective no later than FY 98)						
	Stewardship Assets (Heritage Assets and Stewardship Land)					
	Investments in Research and Development					
	Investments in Human Capital					
	Investments in Non-Federal Physical Property					
	Other (describe):					

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Implementation of New Accounting Principles, continued

		Expected Implementation				
		FY 95	FY 96	FY 97	FY 98	n/a *
SFFAS # 7: Accounting for Revenue and Other Financing Sources (effective no later than FY 98)						
	Definition of Exchange Revenue					
	Definition of Non-Exchange Revenue					
	Definition of Appropriated Capital Used (to include purchases of capital assets)					
	Reporting: Statement of Net Cost and Changes in Net Position					
	Reporting: Statement of Budgetary Activity					
	Reporting: Statement of Financing					

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Bureau:

7. Time Table

Indicate the planned completion dates for the following milestones		
	Milestone	Date
	Start of Audit Field Work	
	Fiscal Year End	September 30, 1996
	General Ledger Close	
	Summarized trial balance available to audit team	
	Initial draft of overview available to audit team	
	Initial draft of formatted financial statements available to audit team	
	Initial draft of footnotes available to audit team	
	Submit summarized adjusted trial balance (audited) to PFM (not later than December 20)	
	Submit elimination and footnote data with audit sign off to PFM (not later than December 20)	
	OIG end of Field Work (not later than December 20). Submit Management Representation and Legal Letter to auditors (dated as of the OIG's end of field work)	
	Receive final audit opinion letter from OIG	
	Submit camera-ready report to OIG	
	Submit camera-ready report to printer (Send xerox copy to PFM at same time)	
	Issuance of OIG Blue Cover report	
	Issue "glossy" bureau report and forward to PFM (no later than 2/25/97)	
	Submission of Department and Bureau Reports to OMB (by PFM)	March 1, 1997
Other Milestones:		

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Time Table, continued

Barriers to Meeting Time Table	
Describe factors that may impact the bureau's ability to meet the target dates presented above (e.g. need for financial information from other organizations, turnover in key positions, etc.)	

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Bureau:

8. Departmental Print Contract

If the Department decides to enter into a Department-wide contract for printing of the annual reports, would your bureau be interested in joining in under this contract?	Yes / No
(Note: This is for planning purposes only. If we decide to enter into this contract, you will be provided with more information before making a final decision.)	
If yes, please indicate the primary contacts below:	
Printing Contact Point: Final Decision as to whether to Participate	
Name:	
Phone and Fax Numbers:	
Email Address:	
Mailing Address:	
Street Address (if different):	
Printing Contact Point: Content, Layout and Design	
Name:	
Phone and Fax Numbers:	
Email Address:	
Mailing Address:	
Street Address (if different):	
Printing Contact Point: Contract Administration & Other Admin Details	
Name:	
Phone and Fax Numbers:	
Email Address:	
Mailing Address:	
Street Address (if different):	